

VANMASSENHOVE, KEARLY, TAPHOUSE & FAULMAN, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
120 N. RIPLEY STREET  
ALPENA, MICHIGAN 49707-2967

Gary C. VanMassenhove, CPA  
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RECEIVED  
DEPT. OF TREASURY

NOV 29 2004  
11/29

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04-1060

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**For The Fiscal Year Ended March 31, 2004**

# Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Government Name SANBORN	County ALPENA
Audit Date MARCH 31, 2004	Opinion Date SEPTEMBER 23, 2004	Date Accountant Report Submitted to State: NOVEMBER 23, 2004	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

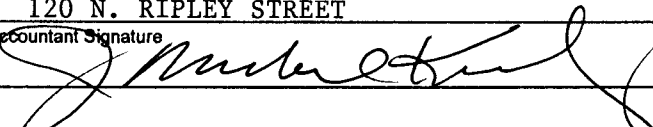
We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☒ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☒ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☒ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☒ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☒ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☒ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☒ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☒ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☒ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	X		
Reports on individual federal financial assistance programs (program audits).			X
Single Audit Reports (ASLGU).			X

Certified Public Accountant (Firm Name) VANMASSENHOVE, KEARLY, TAPHOUSE & FAULMAN, P.C.			
Street Address 120 N. RIPLEY STREET	City ALPENA	State MI	ZIP 49707
Accountant Signature 		Date 11.23.04	

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**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

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**INDEPENDENT AUDITORS' REPORT**

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To the Township Board  
Township of Sanborn  
Alpena County, Michigan

We have audited the accompanying general purpose financial statements of the Township of Sanborn, Alpena County, Michigan, as of March 31, 2004, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Township of Sanborn's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Township of Sanborn, Alpena County, Michigan, as of March 31, 2004, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Van Massenhove, Kearly, Taphouse & Faulman P.C.*

September 23, 2004

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**March 31, 2004**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Agency</u>	<u>General Fixed Assets</u>	
<b><u>ASSETS</u></b>				
Cash in bank	\$ 3,865.92	\$ 2,875.54	\$ -	\$ 6,741.50
Investments	481,481.78	-	-	481,481.78
Property Taxes Receivable	9,569.48	-	-	9,569.48
Due from other funds	130.93	-	-	130.93
Land and improvements	-	-	374,145.65	374,145.65
Buildings and improvements	-	-	178,536.34	178,536.34
Equipment	-	-	505,488.16	505,488.16
Total Assets	<u>\$ 495,048.11</u>	<u>\$ 2,875.58</u>	<u>\$ 1,058,170.15</u>	<u>\$ 1,556,093.84</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
Liabilities				
Due to other funds	\$ -	\$ 130.93	\$ -	\$ 130.93
Due to others	-	2,744.65	-	2,744.65
Total Liabilities	<u>-</u>	<u>2,875.58</u>	<u>-</u>	<u>2,875.58</u>
Fund equity				
Investments in general fixed assets	-	-	1,058,170.15	1,058,170.15
Fund balances: Unreserved:				
Undesignated	495,048.11	-	-	495,048.11
Total fund equity	<u>495,048.11</u>	<u>-</u>	<u>1,058,170.16</u>	<u>1,553,218.26</u>
Total Liabilities and Fund Equity	<u>\$ 495,048.11</u>	<u>\$ 2,875.58</u>	<u>\$ 1,058,170.15</u>	<u>\$ 1,556,093.84</u>

See accompanying Independent Auditors' Report and related Notes to financial statements.

**TOWNSHIP OF SANBORN**

**Alpena County, Michigan**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES**

**Year Ended March 31, 2004**

Total  
(Memorandum  
Only)  

---

Governmental  
Fund Type  

---

General

**Revenues:**

Property taxes	\$ 100,259.46
Licenses and permits	19,752.05
State revenue sharing	158,163.15
Charges for services-fees:	
Building appeals	150.00
Fire	2,664.00
Water	25.00
Playground	0.00
Sales	2,127.50
Interest	3,596.61
Rent	3,405.50
Election reimbursements	33.72
Miscellaneous	16,929.30
Total revenues	<hr/> 307,106.29

**Expenditures:**

**Legislative:**

Township board	28,235.63
General government	
Supervisor	9,496.32
Elections	293.44
Assessor	10,807.92
Attorney	4,674.28
Audit	1,700.00
Clerk	10,797.37
Board of review	1,155.00
Treasurer	10,820.33
Building and grounds	18,368.72

**Public safety:**

Liquor law enforcement	1,215.50
Law enforcement	3,600.00
Fire protection	41,240.11
Planning	8,479.25
Inspections	19,751.00

See accompanying Independent Auditors' Report and related Notes to financial statements.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES**

**Year Ended March 31, 2004**

**Total**  
**(Memorandum**  
**Only)**  
**Governmental**  
**Fund Type**  
**General**

**Expenditures (continued):**

**Public works:**

**Roads**

**64,792.11**

**Water**

**174.77**

**Clean-up Day**

**1,400.00**

**Recreation and culture**

**Recreation and parks**

**8,192.71**

**Other functions:**

**Insurance**

**16,516.00**

**Capital outlay**

**165,799.19**

**Total expenditures**

**427,409.65**

**Excess of expenditures over revenue**

**(120,303.36)**

**Fund balance, April 1, 2003**

**615,351.47**

**Fund balance, March 31, 2004**

**\$ 495,048.11**

**See accompanying Independent Auditors' Report and related Notes to financial statements.**

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL-GENERAL FUND TYPE**  
**Year Ended March 31, 2004**

	General Fund		
	Budget	Actual	Over (Under) Budget
<b>Revenues:</b>			
Property taxes	\$ 80,210.00	\$ 100,259.46	\$ 20,049.46
Licenses and permits	26,005.00	19,752.05	(6,252.95)
State revenue sharing	163,126.00	158,163.15	(4,962.85)
Charges for services-fees:			
Building appeals	400.00	150.00	(250.00)
Fire	6,164.00	2,664.00	(3,500.00)
Water	300.00	25.00	(275.00)
Playground	100.00	-	(100.00)
Sales	1,000.00	2,127.50	1,127.50
Interest	7,340.00	3,596.61	(3,743.39)
Rent	5,000.00	3,405.50	(1,594.50)
Election reimbursement	100.00	33.72	(66.28)
Miscellaneous	12,021.00	16,929.30	4,908.30
<b>Total revenues</b>	<b>301,766.00</b>	<b>307,106.29</b>	<b>5,340.29</b>
<b>Expenditures</b>			
Legislative:			
Town board	37,600.00	28,235.63	(9,364.37)
General government:			
Supervisor	10,700.00	9,496.32	(1,203.68)
Elections	2,800.00	293.44	(2,506.56)
Assessor	11,350.00	10,807.92	(542.08)
Attorney	6,000.00	4,674.28	(1,325.72)
Audit	1,800.00	1,700.00	(100.00)
Clerk	11,550.00	10,797.31	(752.69)
Board of review	120,000.00	1,155.00	(45.00)
Treasurer	11,550.00	10,820.33	(729.67)
Building and grounds	21,250.00	18,368.72	(2,881.28)
Public safety:			
Liquor law enforcement	1,450.00	1,215.50	(234.50)
Law enforcement	3,600.00	3,600.00	-
Fire protection	49,471.00	41,240.11	(8,230.89)
Planning	10,200.00	8,479.25	(1,720.75)
Inspections	26,000.00	19,751.00	6,249.00
Public works:			
Roads	65,000.00	64,792.11	(207.89)
Water	350.00	174.77	(175.23)
Clean-up Day	1,400.00	1,400.00	-

See accompanying Independent Auditors' Report and Related Notes to financial statements.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL-GENERAL FUND TYPE**  
**Year Ended March 31, 2004**

	<b>General Fund</b>		<b>Over (Under) Budget</b>
	<b>Budget</b>	<b>Actual</b>	
<b>Expenditures (continued);</b>			
<b>Recreation and culture:</b>			
Recreation and parks	12,500.00	8,192.71	(4,307.29)
<b>Other functions:</b>			
Insurance	18,000.00	16,516.00	(1,484.00)
Capital outlay	182,900.00	195,799.19	(17,100.81)
Contingencies	1,950.00	-	(1,950.00)
<b>Total expenditures</b>	<b>488,621.00</b>	<b>427,409.65</b>	<b>61,211.35</b>
<b>Excess (deficiency) of revenues     over expenditures</b>	<b>(153,084.00)</b>	<b>(120,303.36)</b>	<b>32,780.64</b>
<b>Fund balance, April 1, 2003</b>	<b>615,351.47</b>	<b>615,351.47</b>	<b>-</b>
<b>Fund balance, March 31, 2004</b>	<b>\$ 462,267.47</b>	<b>\$ 495,048.11</b>	<b>\$ (32,780.64)</b>

See accompanying Independent Auditors' Report and Related Notes to financial statements.

**TOWNSHIP OF SANBORN**

**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**

**March 31, 2004**

**1. Summary of Significant Accounting Policies**

The accounting policies of the Township of Sanborn, Alpena County, Michigan conform to generally accepted accounting principles as applicable to governmental units.

**Basis of Presentation**

The financial activities of the local unit are recorded in separate funds and groups, categorized and described as follows:

**Government Fund**

**General Fund**

This fund is used to account for all financial transactions except those required to be accounted for in another fund. The fund includes the general operating expenditures of the local unit. Revenues are derived primarily from property taxes, state and federal distributions, grants, and other intergovernmental revenues.

**Fiduciary Fund**

The Current Tax Collection Fund is used to account for assets held as an agent for others.

**Account Group**

**General Fixed Assets Account Group**

This account group presents the fixed assets of the local unit utilized in its general operations.

**Measurement Focus/Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present revenues and other financing sources and expenditures and other financial uses in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual which is both measurable and available.

See accompanying Independent Auditors' Report.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2004**

**Note 1 - Summary of Significant Accounting Policies (continued):**

**Measurement Focus/Basis of Accounting (continued):**

Available means collectable within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. Principal and interest on general long-term debt is recognized when due.

Revenues from local sources consist primarily of property taxes. Property taxes and revenues from the State are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

**Property Taxes**

Property taxes and other revenue that are both measurable and available for use to finance operations are recorded as revenue when earned.

Properties are assessed as of December 31 and the related property taxes become a lien on December 1 of the following year. These taxes are due on February 14 with the final collection date of February 28 before they are added to the county tax rolls.

**Fixed Assets**

Purchases of fixed assets for all funds are recorded as expenditures in their respective funds at the time of purchase. They are also recorded at cost in the General Fixed Assets Group of Accounts as required by generally accepted accounting principles.

**Investments**

Investments are stated at market.

**Inventories**

Inventories of supplies are considered to be immaterial and are not recorded.

**Budgets and Budgetary Accounting**

The following procedures are followed in establishing the budgetary data reflected in these general purpose financial statements.

See accompanying Independent Auditors' Report.

**TOWNSHIP OF SANBORN**

**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**

**March 31, 2004**

Note 1 - **Summary of Significant Accounting Policies** (continued):

**Budgets and Budgetary Accounting** (continued):

1. Prior to the beginning of the fiscal year, the proposed budget for each budgetary fund is submitted to the Township Board for consideration.
2. The proposed budgets include expenditures as well as the methods of financing them.
3. Public hearings are held to obtain taxpayer comments.
4. The budgets are adopted at the activity level by a majority vote of the Township Board.
5. The budgets are adopted on the modified accrual basis of accounting.
6. The originally adopted budgets can be amended during the year only by a majority vote of the Township Board.
7. The adopted budgets are used as a management control device during the year for all budgetary funds.
8. Budget appropriations lapse at the end of each fiscal year.
9. The budgeted amounts shown in these general purpose financial statements are the originally adopted budgets with all amendments that were approved by the Township Board during the fiscal year.

**Encumbrances**

Encumbrances involving the current recognition of purchase orders, contracts and other commitments for future expenditures are not recorded.

**Scope of Reporting Entity**

In accordance with the provisions of the Governmental Accounting Standards Board's Statements No. 14 "The Financial Reporting Entity," the general purpose financial statements of the Township contain all the funds and account groups that are controlled by or dependent on the Township's executive or legislative branches.

See accompanying Independent Auditors' Report.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2004**

**Note 1 - Summary of Significant Accounting Policies (continued):**

**Accumulated Unpaid Benefits**

Employees are not allowed to accumulate vacation and sick pay and therefore, no accumulated amount has been shown in the General Long-Term Debt Group of Accounts in accordance with Governmental Accounting Standards Board's Statement No. 16 "Accounting for Compensated Absences."

**Note 2 - Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>3/31/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>3/31/04</u>
Land and improvements	\$ 372,995.65	\$ 1,150.00	\$ -	\$ 374,145.65
Buildings and improvements	178,536.34	-	-	178,536.34
Equipment	<u>385,838.97</u>	<u>164,649.19</u>	<u>(45,000.00)</u>	<u>505,488.16</u>
Total	<u>\$ 937,370.96</u>	<u>\$ 165,799.19</u>	<u>\$ (45,000.00)</u>	<u>\$ 1,058,170.15</u>

**Note 3 - Pension Plan**

The Township has a defined contribution pension plan covering all employees except election workers. The Township contributes a percentage of each covered employee's wages to the plan. Each covered employee also contributes a percentage of their wages to the plan. The net pension expense for the fiscal year ended March 31, 2004 was \$4,114.57.

**Note 4 - Interfund Receivables and Payables**

<u>Fund</u>	<u>Interfund</u> <u>Receivable</u>	<u>Fund</u>	<u>Interfund</u> <u>Payable</u>
General	<u>\$ 130.93</u>	Current Tax Collection	<u>\$ 130.93</u>
Total	<u><u>\$ 130.93</u></u>	Total	<u><u>\$ 130.93</u></u>

**Note 5 - Deferred Compensation Plan**

The Township has no deferred compensation plan.

See accompanying Independent Auditors' Report.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2004**

**Note 6 - Postemployment Benefits**

The Township provides no postemployment benefits to retirees.

**Note 7 - Risk Management**

The Township is exposed to various risks of loss related to property loss, torts, errors, omissions, and employee injuries (workers' compensation). The Township has purchased commercial insurance for property loss, torts and workers' compensation claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**Note 8 - Building Permits**

As of March 31, 2004, the Township had building permit revenues of \$ 19,752.05 and building permit expenses of \$19,751.00.

**Note 9 - Deposits and Investments**

The Government Accounting Standards Board (GASB) Statement No. 3 risk disclosure for deposits at year end are as follows:

<b><u>Deposits &amp; Investments</u></b>	<b><u>Bank Balances</u></b>
Insured FDIC Deposits	\$ 7,150.93
Investments - uninsured	<u>483,520.86</u>
Total Deposits and Investments	<u>\$ 490,671.99</u>

At year end the balance sheet carrying amount of deposits and investments was \$488,223.28.

**TOWNSHIP OF SANBORN**  
**Alpena County, Michigan**

**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2004**

**Note 10 - Current Tax Collection Fund**

Cash in bank and investments-beginning of year	\$ <u>2,999.00</u>
Cash receipts:	
Property tax	1,166,566.75
Interest	<u>172.53</u>
Total cash receipts	<u>1,166,739.28</u>
Total beginning balance and cash receipts	<u>1,169,738.20</u>
Cash disbursements:	
Township General Fund	86,937.80
Alpena County	575,003.67
Alpena Public Schools	304,200.46
Alpena Community College	102,174.19
Alpena Montmorency Alcona Educational Service District	90,355.63
State of Michigan	1,359.55
Refunds	<u>6,831.40</u>
Total disbursements	<u>1,166,862.70</u>
Cash in Bank and Investments-End of Year	\$ <u><u>2,875.58</u></u>

**Note 11 - Total - Memorandum Only**

The general purpose financial statements present total columns for the year ended March 31, 2004, which aggregate the columnar statements by fund type and account group. These columns are presented only for comparative purposes and should not be construed as presenting consolidated financial information.

See accompanying Independent Auditors' Report.

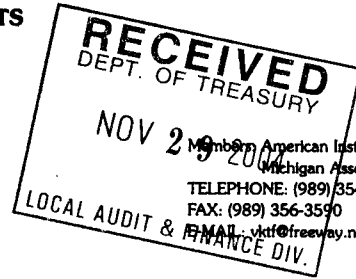
**VANMASSENHOVE, KEARLY, TAPHOUSE & FAULMAN, P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

120 N. RIPLEY STREET  
ALPENA, MICHIGAN 49707-2967

Gary C. VanMassenhove, CPA  
J. Michael Kearly, CPA  
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John D. Faulman, CPA

September 23, 2004



Honorable Supervisor and Members of the Township Board  
Township of Sanborn  
Alpena County, Michigan

We have audited the general purpose financial statements of the Township of Sanborn, Alpena County, Michigan as of and for the year then ended March 31, 2004 and have issued our report thereon dated September 23, 2004. As a part of our audit, we made a study and evaluation of the Township's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the general purpose financial statements and to assist the auditor in planning and performing his audit of the general purpose financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing general purpose financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of general purpose financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

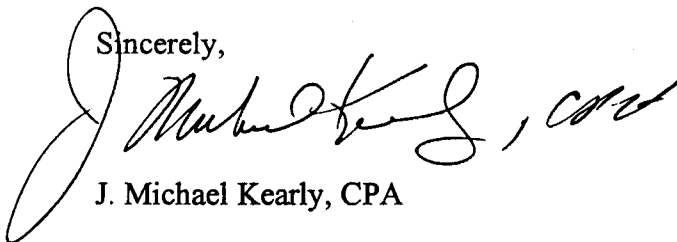
Our audit of the general purpose financial statements made in accordance with generally accepted auditing standards accepted in the United States of America, including the study and evaluation of the Township of Sanborn, Alpena County, Michigan internal accounting control for the year ended March 31, 2004 that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data.

However, such a study and evaluation did not disclose a condition that we believe to be a material weakness.

If we can be of any further assistance to you, please do not hesitate to contact us.

We express our appreciation for the courtesies and cooperation extended to us while conducting the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Michael Kearly, CPA", with a large, stylized initial "J" on the left.

J. Michael Kearly, CPA